G R S IX 5]

Previous references

1919-20
(Mun C)

File No 83-19

Serial Nos 5, 6, 12
15 & 16

Later references

Pres ment

GENERAL AND REVENUE SECRETARIAT

Serial Nos 5, 6, 12 15 & 16

Part B for May 1920

SUBJECT

Petitions from Venkata Rao, Vital Rao, and Tailors, Bowringpet - Pray that the tax levied on the Sewing Machines may be abolished

8(16) To the D C Kolar Official No R 12763 Dy 8-5-20

States that the imposition of tax on tailors is irregular as the procedure laid down in Secs 60 & 61 of the Municipal Regn has not been observed.

W D 1350—GPB—30 000 28-1 19

Md Abdur Rahman
14/5/20

3066 (1

G R. S. III—1] 1919-20

GENERAL AND REVENUE SECRETARIAT

(MC)

NOTES

MC File No 83-19

FILE HEADING

Petitions from Kolar District

From Venkata Rao, Vitalrao and others
Tailors Bowringpet

No. - Dated 6 11 19 Received 8 11 19

Diary No. 3064 Indo _ Spare Copies Serial No 5

BRIEF ABSTRACT OF LETTER

Pray that the tax levied on their Sewing may be abolished

NOTES AND ORDERS

Sanction of Govt has not been obtained for the levy of tax on sewing machines
Draft requesting the D.C to stop the levy of such tax and to make a report in the matter to Govt is submitted for orders

NOTES—First Sheet.

3064

2

G. R. S. III 2)

General and Revenue Secretariat | 1/1 File No. 83 of 1919

Serial No	
	2 The levy may after all be a Property Tax & report may be called
	(Second memo) 3 yrs
	To,
	The C Collector
	Ref C 1604 & 22 11 19
	Forwards the particulars for levy
	in lieu of Property Tax
15	From the Dy Commr Hoshiarpur
	No Dis 169 dt 9/12/1920
	Forwards letter No 128 dt 13 12 19 from the President of the Bassi Municipality reporting that the tax on tailors was imposed during the Jamabandi in 1918 19 in the presence of the Municipal Commissioners and objections to the levy of tax were referred to a Committee who after carefully considering over the matter decided to levy a tax of Rs 2/ p.a on every tailor working with a sewing machine
	As stated in the last para of the Dy Commr's letter dt 9 4 1920, the procedure laid down in Secs. 60 and 61 of the Municipal Regln has not been closely followed

Note—Contn. sheet

R. S. III 2]

General and Revenue Secretariat

Govt File No 83 of 1919

2061 7414 3

Serial No	

nor sanction of Govt obtained for the levy of the professional tax If approved, the Dy Comsr may be asked to issue instructions to the president of the Borivli Municipality to discontinue the tax at once In case the Municipality wishes to levy the tax in question, they may be asked to observe all the formalities required by law and submit the case for the approval of Govt

5 Submitted for orders

Illegible 16/4/20

6. As the formalities as, per sections 60 & 61 of the Act Regulations have not been observed to legalise the tax & the levy of the tax in question is irregular & the Dy Comsr may be asked to issue instructions to the Presdt to discontinue the levy

7 Put up draft saying that the 15/4 levy of this tax is irregular and should be enforced only after it is legalised after the observance of all the formalities prescribed by Secs 60 & 61 of the Regn

15/4/19

NOTE—Contn. sheet

G R S III 2]

General and Revenue Secretariat

Ind File No 83 of 1919

Serial No

16

& Submitted with a draft for appro

Second Member

Draft approved

Hon Secretary

No R 12763 dt 8/5/20

States that the imposition of taxation is irregular as the procedure laid down in Secs 60 of the Mul Regn has not been observed

NOTE—Contn sheet

Venkata Rao, Vittal
Pray treat this tax

+ other tailors of Bowringpet
on Their Sewing machines maybe abolished

By Regd Post
7.11.19

DEWAN'S OFFICE
Date of Receipt
Petn Regr No 573

63-19

Dno 3064
8.11.19

Mr KD Rajan

Ml 63-19-5

Re Petn

B.D

7/11/19

6-11-1919 M-ಅಂಗಡಿ ರಾವ್

ವಿಠಲ್ ರಾವ್
ಪಿಟಿಷನರ್

ಶ್ರೀ ಚಾಮರಾಜೇಂದ್ರ ಸಾಮಿಗಳವರ
ಮಿ.ಕೆಡಿ ರಾಜನ್
ಸಂಸ್ಥಾನದ ಕಾರ್ಯ
ಸಂಬಂಧ ಮೈಸೂರಿಗೆ
ಬಂದು ಹಿಂತಿರುಗಿ ಹೋಗಿ
ಹಿಂದಿನಂತೆ ಆಳಿಕೆ ಮಾಡಿ

[illegible]

GOVT OF H H THE MAHARAJA
OF MYSORE

GEN & REV SECRETARIAT

OFFICIAL MEMORANDUM

No. [illegible] BANGALORE,
22/11/ 19

The accompanying Petition Registered No 3061 dated 6-11-49 received at the General and Revenue Secretariat from The Tailors of Bowringpet Town, praying that the hand levered sewing machines may be abolished

I forwarded ~~together with the enclosures~~ to the Deputy Commissioner Kolar for favour of early enquiry and report, ~~with the request that the collection of taxes on such machines may be stopped pending orders of Government in the matter~~

By Order

17/11/49

for Secretary to Government

10/11/49

W D 1307—GPB—4 000—J 2 16

of Bowringpet pray for the removal of
sent by Bangalore tax on Singers sewing machines recently introduced
Secretary

ದಿನಾಂಕ 23-2-2

Ano 7414 4-20

10

Office of the Deputy Commissioner,
Kolar District,
Dated, Kolar the 9th April 1920

Cp 102

Md Zahiruddin Hecci, Esquire, B A.
Deputy Commissioner Kolar District

To

MC 83-19—15

B Ramaswamayya Esquire B A
Secretary to the Government of His Highness
the Maharaja of Mysore Revenue Department,
Bangalore

Sir

With reference to the official memorandum No P 6004 1 83-19-6 dated the 2nd November 1919 forwarding for enquiry and report a petition from the tailors of Bowringpet Town I have the honour to enclose herein letter No 19 dated 1 December 1919 from the President Bowringpet Municipality together with the petitions from the tailors It is stated that the tax on tailors was imposed during the term of the Municipality in the absence of the Municipal Councillors like other taxes and on complaint one Ramappa tailor the question was referred to a committee who have carefully considered the condition of tailors and given their opinion that every tailor however small the sewing machine may be taxed at the rate of Rs 2/- per annum

The President further states that the rate of Rs 2/- per annum is not a large sum and not oppressive in the least to any tailor when compared to his average earnings and that the complaint of tailors is groundless as the tax has been levied after careful consideration

From the report No 174 dated 20th February 1920

From

The Deputy Commissioner

Kolar District

No 2771A

The Secretary to Government of

Mysore Rev Dept Bangalore

Dated 9th April 1920

Despatched 12 Apr —

13 APR 1920

No 22 Des 169

Enclosure 2 petitions

Enclosing petition dated 1st December 1919 from the residents of Kowringpet urging the retention of the Taluk Cutchery

(which is herein enclosed) from the President it is found that the usual formalities which were in practice during previous years were observed in regard to the levy of the tax in question

This is a regulated town Municipal Council and before levying the tax the procedure laid down in - sections 60 and 61 of the Municipal Regulation should have been followed and Government sanction obtained before imposing the tax as this does not seem to have been done and the approval of Municipal Council has also not been taken it is doubtful whether the levy of the tax in question is legal

I have the honour to be

Sir

Your most obedient servant

[illegible]

[illegible]

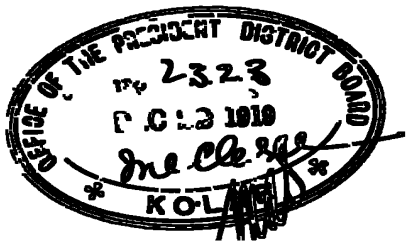
From LA Dept Plan 3
19-20
The President,
Bowringpet Municipality

To
The Deputy Commissioner
Kolar District

Dated 13th December '19

No 128
Ea 2+1

Submitting Report
Re Taxing the Tailors
in Bowringpet Munic-
-ipality



Office of the President
Bowringpet
Dated Bowringpet 13.12.19

From

The President,
Bowringpet

To

The Deputy Commissioner,
Kolar District

Re taxing the Tailors at
B

Sir

I have the Honour to
acknowledge the receipt of the
Petition dated 6th November 19
of the Tailors in Bowringpet
forwarded to this office for
& also the petition sent by the
same men to Government

I beg to submit that there
no rule in the municipal
Regulation of 1906, to ex
the tailors from taxation

as professional people The
Tailoring is a skilled profession
& not unskilled Coolly work
as the petitioners are under-
pretting it Bearing in view
the order of Government vide
G O No 4050-60 ml 98-19-1
dated 22nd September 1919
Published on pages 590, 591 &
592 of part II of the Mysore
Gazette dated 9th October 1919
& also the memo dated the 16th October '19
issued from your office Re the
financial organization of
municipal Councils, the question
of taxing the tailors was
referred to a Committee of the
municipal Council for their
opinion The Committee enquired
into the financial Circumstances
of the tailors of this Town and
unanimously resolved that
a beginning was to be made
to tax those people who had
escaped taxation Letters to
In Bowringpet there are very

Nearly 60 to 70 tailors A few
of them retain 6 or 7 machines
employing paid labour to
stock and sell ready made
clothes Such class of people
earn nothing less than Rs 100/-
per mensem

Out of the remaining each
tailor has a Sewing machine
& earns on the average Rs 30/-
per mensem Besides this the
woman and youngsters also
earn by hand labour. The
Committee have not taxed tailors
who earn their living by hand
labour It was resolved Considering
the seasonal Condition to tax
such of those who work with
Sewing machine at Rs 2/- per
annum Even this small sum
is objected to by the tailors
without any reason The
allegation of the petitioners that
they are unable to pay even
the small instalments due for

for having purchased the machines is not quite correct if they do not pay their debts, probably they do not wish to pay but not that they cannot These people enjoy all the advantages of the municipal Administration and the demands of late on the municipal funds are constantly increasing the Municipal Council have been revising their Mohalarfa and other trade or profession taxes with a view to strengthen the financial position of the Municipality

The annual income derived from taxing the tailoring class will be about Rs 150/- The rate of Rs 2/- per annum is not a large sum and not oppressive in the least, however poor one might be further the petitioners say that they work in front of shops It is true that they always Stop in front of cloth shops

It is advantageous both to the Merchant and the Tailor to do so These people want all advantages but decline to Contribute a groats of there to the Incorporation

The taxing Committee have treated these questions very leniently and Considerately and I do not therefore See any weight in the objection Started by the petitioners

I have the Honor to be
Sir,
Your most obedient Servant

President
Borough of Incorporation

16

Government of His Highness the Maharaja of Mysore

General and Revenue Secretariat.

Official Memorandum

Dated Bangalore, 22nd November 1919

The accompanying Petition registered No 3004 dated 6th November 1919, received at the General and Revenue Secretariat from the Tailors of Bowringpet Town, praying that the tax levied on their sewing machines may be abolished is forwarded to the Deputy Commissioner, Kolar District, for favour of early enquiry and report.

By Order

Sd. B T Vasava Iyengar,
for Secretary to Government
Revenue Department

L A-pet 79 dtd
24-20

Office of the Deputy Commissioner, Kolar District.

Dated Kolar the 25th November 1919

Memo

Copy of the above together with the Copy of the petition referred to above, is forwarded to the President, Bowringpet Municipality, in continuation of this office No L F Pet 79 dated 22-11-1919, for information and immediate report.

OFFICE OF THE ... No 7934 Date 29-11-19 BOWRINGPET TQ

For Deputy Commissioner,
Kolar District

29/11/19

From D F pet 79 of 1920

17

The President,
Bowringpet Municipality

To
The Deputy Commissioner
Kolar District

Dated 19th February 1920
No 179/20

Sir,

With reference to your memo No D F pet 79/1920 dated 17/1/1920, re taxing the tailors in Bowringpet Municipality I have the honour to report that the tax on these tailors was imposed in the Municipal Jamabandi of 1918–19 in the presence of the Municipal Councillors like all others The tax is levied

8739
Rec Clerk
ACIAP
Rd 1 3 1920

only on those who work with Sewing
2 The nature of the tax is a
one
3 The requisite formalities were
as was hitherto in practice during the
previous years as mentioned below
(1) The tax was communicated to the
tailors through the patel + Shanbhog
and were demanded for payment
(2) Subsequently the petition of one L
Shama Rao objecting the tax was
and referred to Revision Sub Committee
Municipal taxes, for their opinion
it was resolved that the tax be
at Rs 2/- for each tailor with Sewing
machine
Accordingly the tailors were informed
that the tax could not be abolished on
12 th November 1919 and a few were served
with notices for payment of the

the tax

I have the honour to be

Sir,

Your most obedient Servant

Klaskenek 20/2

To President

Bordrugfet Municipality

JCG

V0

(LA Ret 29 — 20

Acc Act Pol
Rd & 11 1
d 7

COMMISSION
NOV 8 1919
General No —
OFFICE
KOLAR

PRESIDENT DISTRICT BOARD
No 17
13 1919
KOLAR

Rd 19/11/98

Memo LA Pet 79
dt 20

Forwarded to the Presidant, Bowenpally
Municipal Council for information
and early report on all the points alleged
in the petition

Dy No 7363
dt 24/11/98
R. NHINGPET

G R. S VI—G/32]

SUBJECT Tax on tailors at Bowringpet

Diary No of letter replied to

GENERAL AND REVENUE SECRETARIAT
( )
the *191*

Date of issue 8-5-20

Signed by Sd/- H V Ramaswami

Section M1
File No 83-19
Serial No 16

No R 12763 dt 8-5-20

To

The Deputy Commissioner, Kolar.

Sir

With reference to your letter No D F Dis 169 dated 13th April 1920 forwarding letter No 138 dated 13th December 1919 fr - e President of the Bowringpet Municipal reporting or the imposition of tax on tail I am directed to point out that the levy the tax is irregular as the procedure down in sections 60 and 61 of the Munici Regulation has not been observed and as Govt sanction has not been obtained before imposing the tax

9

...fore to request you to issue -

...ar instructions to the President of

...rirget Municipal Council to dis-

...ue the levy of the tax

I have &c

For Secretary to Govt Rev Dept

9 Kel 6 5 20

Kel 20 4 20

List of enclosures

Copied

Translated